



LESHNER, FRANCHINO & COMPANY LLP

Certified Public Accountants

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January 26, 2012

Via FedEx

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Attn: Reports Analysis Division

Federal Election Commission

999 E Street NW

Washington, DC 20463

Re: Liberty & Prosperity PAC

FEC ID No.: C00492538

Ladies and Gentlemen:

Enclosed please find Form 3X, Report of Receipts and Disbursements, for the January 31 Year-End Report (YE) for the period July 1, 2011 through December 31, 2011 for the Liberty & Prosperity PAC.

Kindly acknowledge receipt of this letter (with Form 3X) by signing the copy and returning same in the enclosed self-addressed stamped envelope provided for your convenience.

Yours truly,

Warren J. Leshner

Treasurer

WJL:mm

Enclosures

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